

**Exhibit A**

**In re Delphi Corporation, et al. Case No. 05-44481 (RDD)**

***Responses To The Debtors' Ninth Omnibus Claims Objection  
Organized By Objector<sup>1</sup>***

	<b>RESPONSE</b>	<b>PROOF OF CLAIM NOS.</b>	<b>SUMMARY OF RESPONSE</b>	<b>BASIS FOR OBJECTION</b>	<b>TREATMENT</b>
1.	Doosan Infracore America Corp. (Docket No. 7000)	16443	Doosan Infracore America Corp. ("Doosan") asserts that it timely filed a proof of claim on July 28, 2006 (the "July 28 Claim") in the amount of \$93,602.69, and that proof of claim number 16443 ("Claim 16443") in the amount of \$100,592.69 relates back to the July 28 Claim. Doosan further asserts that neither the Debtors nor any other party is prejudiced by the filing of Claim 16443, and that the amended claim is still less than the amount of the claim scheduled by the Debtors.	Untimely	Adjourn
2.	Sealy RG Valley Buildings, L.P. (Docket No. 7045)	8322	Pursuant to a lease that expired June 30, 2005, Sealy Valley Buildings, L.P. ("Sealy") asserts that it was a landlord to tenant Delphi Automotive Systems LLC. Sealy further asserts that the Debtors <sup>2</sup> fail to provide specific evidence to support their objection.	Books and records	Adjourn
3.	Clark, Thomas & Winters, PC (Docket No. 7115)	16454	Clark, Thomas & Winters, PC asserts that it did not receive the notice of the Bar Date and therefore its claim filed December 14, 2006 should be allowed.	Untimely	Adjourn
4.	The Growing Concern (Docket No. 7149)	1507	The Growing Concern asserts that it performed ground maintenance services that were accepted and paid for by check, but then the check was rejected by the bank.	Modification	Adjourn

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<sup>1</sup> This chart reflects all Responses entered on the docket as of March 21, 2007 at 12:00 p.m. (prevailing Eastern time).

<sup>2</sup> Capitalized terms not defined herein have the meanings ascribed to them in the Debtors Ninth Omnibus Claims Objection.

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT
5.	Hollingsworth Sawmill, Inc. (dba Hollingsworth Lumber) (Docket No. 7151)	6787	Hollingsworth Sawmill, Inc. d/b/a Hollingsworth Lumber, asserts that it should not be denied its claim because it has a purchase order and signed shipping slip that demonstrate material was ordered and delivered to Delphi Corporation.	Modification	Adjourn
6.	Greer Stop Nut, Inc. (Docket No. 7158)	9798	Greer Stop Nut, Inc. ("Greer") asserts that its claim is based on goods delivered to the Debtors prior to the Petition Date. Greer further asserts that the Debtors have failed to provide specific evidence or documents to support their objection.	Modification	Adjourn
7.	Doshi Prettl International, LLC (Docket No. 7188)	16427	Doshi Prettl International, LLC ("Doshi Prettl") asserts that proof of claim number 16427 ("Claim 16427"), filed November 22, 2006, amended proof of claim number 8380, filed June 22, 2006, to account for a remittance advice form received by Doshi Prettl from Delphi in September 2006 indicating a postpetition offset. Doshi Prettl further asserts that the Debtors do not provide specific evidence in support of the Ninth Omnibus Claims Objection. Finally, Doshi Prettl asserts that it satisfies the two prong test in <u>In re Black &amp; Geddes, Inc.</u> to determine whether it would be equitable to allow an untimely amendment to a claim.	Untimely	Adjourn
8.	Behr Industries Corp. (Docket No. 7191)	16439	Behr Industries Corp. ("Behr") asserts that it delivered sets of parts to the Debtors and was owed money for those parts as of the Petition Date. Behr further asserts that the Ninth Omnibus Claims Objection fails to produce evidence to overcome the prima facie validity of Behr's claim.	Modification	Adjourn
9.	PCB Piezotronics (Docket No. 7194)	2484	PCB Piezotronics does not object to the reclassification of its claim from Debtor Delphi Corporation to Debtor Delphi Automotive Systems LLC.	Modification	Resolved – no disagreement

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT
10.	Versatile Engineering, Inc. (Docket No. 7204)	3840	Versatile Engineering asserts that its claim should not be disallowed and expunged because its supporting documentation shows that Specialty Electronics, Inc., which it asserts is now the Debtors, received \$37,740.00 worth of goods.	Modification	Adjourn
11.	TPO Displays USA, Inc. (f/k/a Mobile Display Systems) (Docket No. 7212)	16375	TPO Displays USA, Inc. ("TPO") asserts that its predecessor, Philips Mobile Display Systems ("MDS"), filed proof of claim number 14295 in the amount of \$124,961.82 on July 31, 2006, in which it expressly reserved that the aggregate amount may be subject to adjustment. TPO further asserts that on October 19, 2006 it filed a claim amending the amount to \$595,386.02 and changing its name to TPO. TPO asserts that the amendment accounts for prepetition claims for goods sold to the Debtors. TPO asserts that the Debtors were on notice of the nature of the claims and the potential for adjustment of the claim amount. TPO further asserts that its amended claim will not unduly prejudice the Debtors and that TPO did not have access to the additional invoices listed in the amended complaint at the time it filed its initial claim.	Untimely	Adjourn
12.	The Thomas Engineering And Surveying Co. (Docket No. 7213)	2980	Thomas Engineering and Surveying Co. ("Thomas") asserts that its claim should not be disallowed because the services were performed and goods delivered pursuant to a written purchase order from Delphi. Thomas further alleges that Delphi issued a check which was returned by the Bank. Finally, Thomas alleges that the claim should be allowed in the amount of \$575.00	Modification	Adjourn
13.	CTP Carrera, Inc. d/b/a Carclo Technical Plastics (Docket No. 7218)	7311	CTP Carrera, Inc. d/b/a Carclo Technical Plastics ("Carclo") asserts that it is and has been a supplier of custom plastic injection molded parts for several years. Carclo further asserts that the Debtors' objections to Carclo's claim are unsupported and that Carclo's evidence establishes the basis for the claim.	Books and Records	Adjourn

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT
14.	Devco Corporation (Docket No. 7219)	2938	Devco Corporation ("Devco") asserts that it furnishes machine repair parts to Delphi, and that it has never been paid for parts it delivered. Devco further asserts that it is entitled to full reimbursement for the goods sold.	Modification	Adjourn
15.	Liquidity Solutions, Inc. as assignee for various creditors (Docket No. 7220)	(a) 2043, 2549, 3990, 5596, 5563, 2013, 397, 4014, 4583, 1892, 2288, 2437, 15600, 233, 26, 2625, 2626, 2627, 2628, 2636, 2638, 1880, 7205, 5970 (b) 16334	Liquidity Solutions Inc. ("LSI") asserts that there is no evidence to support the Debtors' objections and therefore the Debtors cannot overcome the presumption of validity of the claims. LSI further asserts that Proof of Claim 16334 is not untimely because it was an amendment to a timely-filed claim and "relates back" to the original claim. LSI asserts that no prejudice would result if Proof of Claim 16334 was upheld as timely.	(a) Modification (b) Untimely	Adjourn
16.	Zeller Electric of Buffalo, Inc. (Docket No. 7223) <sup>3</sup>	12433	Zeller Electric of Buffalo, Inc. ("Zeller") asserts that the Debtors provide no specific reason for modifying Zeller's claim and therefore Zeller asserts that the Debtors' allegations are insufficient to provide a basis for a determination that the claim should be modified.	Modification	Adjourn
17.	MarTek, Inc. (Docket No. 7224)	5736	Martek submitted a new proof of claim re-identifying the Debtor as Delphi Electronics & Safety and classifying the claim as general unsecured claim.	Modification	Resolved – because the Debtors seek only to change the Debtor entity with respect to this claim, the respondent has agreed that its Response has been resolved

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<sup>3</sup> The Response of Zeller Electric of Buffalo, Inc. was also docketed at docket no. 7328.

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT
18.	Dobmeier Janitor Supply Inc. (Docket No. 7225)	1625	Dobmeier Janitor Supply, Inc. ("Dobmeier") asserts that the invoices which account for the variance between the asserted amount and modified amount were for products delivered to Delphi Automotive Systems. Dobmeier further asserts that the invoices should not be excluded from its claim.	Modified	Adjourn
19.	PolyOne Corporation (Docket No. 7226)	12002	PolyOne Corporation ("PolyOne") asserts that the Debtors fail to prove that the reduction in claim is warranted. PolyOne further asserts that the entity named in its accounts payable system is Delphi Interior Systems, and PolyOne does not know which Debtor entity is appropriate. PolyOne asserts that, absent proof from the Debtors that the claim is improperly asserted, the modification to the Debtor entity is improper.	Modification	Adjourn
20.	Optical Cable Corporation (Docket No. 7227)	742	Optical Cable Corporation ("OCC") asserts that it sold goods to Delphi Corporation and that its claim is valid and correct. OCC attaches supporting documentation to the Response.	Modification	Adjourn
21.	KDS Controls Inc. (Docket No. 7229)	1309	KDS Controls Inc. ("KDS") attaches invoices documenting its three shipments to Delphi Mexico in El Paso, Texas and asked that the claim be acknowledged as a debt owed to KDS.	Modification	Adjourn
22.	SPCP Group LLC, as assignee of Solution Recovery Services, Inc. (Docket No. 7230)	14143	SPCP Group LLC asserts that the Debtors provide no explanation as to why they believe the claim is subject to modification. SPCP Group further asserts that its claim is for goods and services sold and delivered, and it attaches invoices to the Response.	Modification	Adjourn
23.	Sierra Liquidity Fund LLC as assignee of Abco Fire Protection, Inc. (Docket No. 7231)	2647	Sierra attached additional documentation and asked that the claim be allowed in the full amount of \$4,284.04 as liquidated and undisputed. Sierra asserts that the supporting documentation shows that the claim remains due and owing as a valid prepetition unsecured claim. Sierra does not object to the proposed modified Debtor.	Modification	Adjourn

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT
24.	Sierra Liquidity Fund LLC as assignee of Alexandria Extrusion Co. (Docket No. 7232)	1246	Sierra attached additional documentation and asked that the claim be allowed in the full amount of \$11,497.74 as liquidated and undisputed. Sierra asserts that the supporting documentation shows that the claim remains due and owing as a valid prepetition unsecured claim. Sierra does not object to the proposed modified Debtor.	Modification	Adjourn
25.	Sierra Liquidity Fund LLC as assignee of Applied Tech Industries, Inc. (Docket No. 7233)	2440	Sierra attached additional documentation and asked that the claim be allowed in the full amount of \$3,690.68 as liquidated and undisputed. Sierra asserts that the supporting documentation shows that the claim remains due and owing as a valid prepetition unsecured claim. Sierra does not object to the proposed modified Debtor.	Modification	Adjourn
26.	Sierra Liquidity fund LLC as assignee of Borg Indak, Inc. (Docket No. 7316)	4304	Sierra asserts that the documents supporting the claim show that the claim remains due and owing as a valid prepetition unsecured claim. NOTE: Borg Indak, Inc. also filed a Response (Docket No. 7234), pursuant to which it submitted the Notice of Objection to its claim along with notices of transfer of the claim to Sierra Liquidity. The documents submitted did not include anything specifically responsive to the Objection.	Books and Records	Adjourn
27.	Sierra Liquidity Fund LLC as assignee of Dexport Tool Mfg. (Docket No. 7235)	2741	Sierra attached additional documentation and asked that the claim be allowed in the full amount of \$550.00 as liquidated and undisputed. Sierra asserts that the supporting documentation shows that the claim remains due and owing as a valid prepetition unsecured claim. Sierra does not object to the proposed modified Debtor.	Modification	Adjourn
28.	Sierra Liquidity Fund LLC as assignee of El Paso Heater & Supply Company (Docket No. 7236)	2641	Sierra attached additional documentation and asked that the claim be allowed in the full amount of \$4,944.50 as liquidated and undisputed. Sierra asserts that the supporting documentation shows that the claim remains due and owing as a valid prepetition unsecured claim. Sierra does not object to the proposed modified Debtor.	Modification	Adjourn

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT
29.	Sierra Liquidity Fund LLC as assignee of Fair-Rite Products Corporation (Docket No. 7237)	14663	Sierra attached additional documentation and asked that the claim be allowed in the full amount of \$16,275.01 as liquidated and undisputed. Sierra asserts that the supporting documentation shows that the claim remains due and owing as a valid prepetition unsecured claim. Sierra does not object to the proposed modified Debtor.	Modification	Adjourn
30.	Sierra Liquidity Fund LLC as assignee of HTT, Inc. (Docket No. 7238)	15984	Sierra attached additional documentation and asked that the claim be allowed in the full amount of \$28,239.07 as liquidated and undisputed. Sierra asserts that the supporting documentation shows that the claim remains due and owing as a valid prepetition unsecured claim. Sierra does not object to the proposed modified Debtor.	Modification	Adjourn
31.	Sierra Liquidity Fund LLC as assignee of Lakeshore Graphic, Ind. (Docket No. 7239)	2589	Sierra attached additional documentation and asked that the claim be allowed in the full amount of \$2,703.75 as liquidated and undisputed. Sierra asserts that the supporting documentation shows that the claim remains due and owing as a valid prepetition unsecured claim. Sierra does not object to the proposed modified Debtor.	Modification	Adjourn
32.	Sierra Liquidity Fund LLC as assignee of Mayville Engineering Co., Inc. (Docket No. 7240)	15983	Sierra attached additional documentation and asked that the claim be allowed in the full amount of \$31,187.22 as liquidated and undisputed. Sierra asserts that the supporting documentation shows that the claim remains due and owing as a valid prepetition unsecured claim. Sierra does not object to the proposed modified Debtor.	Modification	Adjourn
33.	Itautec America, Inc. (Docket No. 7241)	10811	Itautec America, Inc. ("Itautec") asserts that it filed a claim for a total of \$233,753.69, with \$118,136.73 for goods delivered to Delphi and \$115,616.96 for cancellation claims. Itautec asserts that the Debtors now seek to eliminate the cancellation claims, which Itautec asserts were negotiated and are reflected on purchase orders. Itautec further asserts that the claim constitutes <u>prima facie</u> evidence which the Debtors have failed to rebut.	Modification	Adjourn

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT
34.	Sierra Liquidity Fund LLC as assignee of Metric Equipment Sales Inc. (Docket No. 7243)	15976	Sierra acknowledges that the proof of claim was filed, but Sierra asserts that Proof of Claim 15976 amends a timely filed claim, number 2694. Sierra requests that its claim be allowed in the full amount of \$991.00 as liquidated and undisputed. Sierra asserts that the supporting documentation shows that the claim remains due and owing as a valid prepetition unsecured claim.	Untimely books and records	Adjourn
35.	Sierra Liquidity Fund LLC as assignee of Precision Wire Technologies (Docket No. 7244)	2442	Sierra attached additional documentation and asked that the claim be allowed in the full amount of \$1,229.76 as liquidated and undisputed. Sierra asserts that the supporting documentation shows that the claim remains due and owing as a valid prepetition unsecured claim. Sierra does not object to the proposed modified Debtor.	Modification	Adjourn
36.	Sierra Liquidity Fund LLC as assignee of PVI Industrial Washing (Docket No. 7245)	14692	Sierra attached additional documentation and asked that the claim be allowed in the full amount of \$75,027.43 as liquidated and undisputed. Sierra asserts that the supporting documentation shows that the claim remains due and owing as a valid prepetition unsecured claim. Sierra does not object to the proposed modified Debtor.	Modification	Adjourn
37.	Sierra Liquidity Fund LLC as assignee of SkyWorld Interactive (Docket No. 7246)	15978	Sierra Liquidity Fund LLC ("Sierra") attached additional documentation and asked that the claim be allowed in the full amount of \$16,709.43 as liquidated and undisputed. Sierra asserts that the supporting documentation shows that the claim remains due and owing as a valid prepetition unsecured claim. Sierra does not object to the proposed modified Debtor.	Modification	Adjourn
38.	Balch & Bingham LLP (Docket No. 7247)	6253	Balch & Bingham ("B&B") asserted a claim for \$29,618.30 for unpaid legal services. B&B further asserts that the conclusory statements set forth in the Objection do not support the entry of an order reducing the amount of B&B's claim.	Modification	Adjourn

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT
39.	Samtech Corporation/ MTronics.com, Inc. (Docket No. 7248)	12221	Proof of Claim 12221 was filed by MTronics.com, Inc. Samtech filed this Response out of an abundance of caution while it investigates whether some or all of MTronics' claim is duplicative of a Samtech claim or should have been paid to Samtech.	Modification	Adjourn
40.	Solvay Fluorides, LLC (Docket No. 7251)	7089	Solvay Fluorides LLC ("Solvay") asserts that has been a sole source supplier to Delphi for over ten years and as of the Petition Date, approximately \$673,732.61 remained past due. Solvay asserts that throughout its relationship with Delphi, it was not uncommon for Delphi's accounting system, EDI, to miss payments for actual goods delivered. Solvay suggests that the Debtors failed to make various payments in 2003 and 2004, and that the payment information is likely missing in EDI, which would account for the variance on the Debtors' books and records. Solvay does not object to the reclassification of the claim from Delphi Corporation to Delphi Automotive Systems LLC.	Modification	Adjourn
41.	Control & Power, Inc. (Docket No. 7261)	1181	Control & Power, Inc ("CPI") attaches copies of invoices and purchase orders and asserts that this is sufficient documentation to process the claim in the amount of \$1,586.18.	Modification	Resolved – because the Debtors seek only to change the Debtor entity with respect to this claim, the respondent has agreed that its Response has been resolved
42.	Stephenson & Lawyer, Inc. (Docket No. 7262)	8663	Stephenson & Lawyer, Inc. attaches copies of invoices and purchase orders and asserts that there is no basis to modify their claim.	Modification	Resolved – the Debtors have agreed to withdraw their objection to this claim

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT
43.	Admiral Tool & Manufacturing Co. of Illinois (Docket No. 7263)	16406	Admiral Tool & Manufacturing Co. of Illinois attaches copies of allegedly outstanding unpaid invoices and asserts that there is no justification for a reduction in its claim.	Modification	Adjourn
44.	Carolyn Needham (Docket No. 7264)	14086	Ms. Needham asserts that her claim is for personal injury allegedly suffered due to negligence of an employee or agent of the Debtors. Ms. Needham also asserts that there was no documentation that she needed to attach to the proof of claim form. Finally, Ms. Needham asserts that her claim is unliquidated, but that the value of the claim is \$100,000.	Insufficiently documented	Adjourn

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT
45.	Longacre Master Fund Ltd. as assignee of Park Enterprises of Rochester, Inc. and as assignee of Calvary Design Team, Inc. (Docket No. 7266)	16378, 16395	<p>Longacre Master Fund Ltd. ("Longacre") asserts that proof of claim number 16378 ("Claim 16378") was assigned to Longacre by Calvary Design Team, Inc. ("Calvary"), and that proof of claim number 16395 ("Claim 16395") was assigned to Longacre by Park Enterprises of Rochester, Inc. ("Park"). As to Claim 16378, Longacre asserts that Claim 16378 (filed 10/20/06) amends proof of claim number 16266 ("Claim 16266") (filed 8/25/06) to reflect that DAS LLC is the correct Debtor, and that Claim 16266 amends proof of claim number 4298 (filed 4/18/06) following an update of the Debtors' accounting system.</p> <p>As to Claim 16395, Longacre asserts that Claim 16395 (filed 10/30/06) amends proof of claim number 9647 ("Claim 9647") (filed 7/12/06) to reflect DAS LLC as the correct Debtor and to increase the amount of the claim due to an updated amount reflected in the Debtors' accounting system, and that Claim 9647 amended proof of claim number 5996 (filed 5/16/06), which amended proof of claim number 1229 (filed 12/21/05). Longacre asserts that Claim 16378 and Claim 16395 relate back to timely filed claims because Calvary and Park, respectively, filed them to correct alleged defects and to describe the original claims with greater detail. Finally, Longacre asserts that the Debtors are not prejudiced by the amendments.</p>	Untimely	Adjourn
46.	American Recycling & Manufacturing Co., Inc. <sup>4</sup> (Docket No. 7267)	14256 (Note that the Response mistakenly lists claim No. 14526)	American Recycling & Manufacturing Co., Inc. ("American Recycling") asserts that the Debtors' objection should be overruled because it failed to produce evidence to overcome the <u>prima facie</u> validity of American Recycling's claim.	Modification	Adjourn

<sup>4</sup> Note that the Response initially mistakenly referenced the Debtors' Eighth Omnibus Claims Objection, but the claim was objected to pursuant to the Ninth Omnibus Claims Objection. The Reponse was subsequently amended to refer to the Ninth Omnibus Claims Objection.

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT
47.	Magnesium Electron, Inc. (Docket No. 7274)	1524	Magnesium Electron, Inc. ("MEI") asserts that the \$265,694 at which the Debtors seek to modify its claim represents unpaid invoices, which MEI attaches. MEI further asserts that the Debtors "short paid" additional invoices by \$39,088, which MEI attaches. Thus, MEI asserts that its total claim is \$304,782.	Modification	Adjourn
48.	Contrarian Funds, LLC (Docket No. 7276)	<p>(a) 16374</p> <p>(b) 444, 8341, 1935, 8029, 9110, 9114, 9115, 9116, 9790, 9794, 12697, 15446</p> <p>(c) 7372, 10387, 12668, 13775, 16377, 16447</p>	<p>(a) Contrarian Funds LLC ("Contrarian") asserts that proof of claim number 16374 ("Claim 16374") relates back to proof of claim number 10381 ("Claim 10381") (filed 7/24/06) and amends Claim 10381 by describing the claim with greater specificity. Contrarian asserts that the Debtors were not prejudiced by this amendment.</p> <p>(b) Contrarian asserts that the Debtors have no authority to reduce claims while reserving the right to later object to the claims. Thus Contrarian asserts that it will consent to the modification of proof of claim numbers 444, 8341, 1935, 8029, 9110, 9114, 9115, 9116, 9790, 9794, 12697, and 15446 (the "Consented Modified Claims") only if the Court allows each of the Consented Modified Claims in full (at the modified amounts).</p> <p>(c) Contrarian asserts that the Debtors have shown no basis for the modification of proof of claim numbers 7372, 10387, 12668, 13775, 16377, and 16447 (the "Disputed Modified Claims"), and thus cannot overcome the <u>prima facie</u> validity of the Disputed Modified Claims. Contrarian asserts that the Disputed Modified Claims should be allowed in full.</p>	<p>(a) Untimely</p> <p>(b) Modification</p> <p>(c) Modification</p>	Adjourn

	RESPONSE	PROOF OF CLAIM Nos.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT
49.	Georgia Department of Revenue (Docket No. 7278)	2335	The Georgia Department of Revenue ("Georgia") asserts that the basis of its claim (the "Claim") is sales and use taxes. Georgia asserts that DAS LLC timely remitted payment of the taxes, but that its check was dishonored. Georgia asserts that DAS LLC issued another check, but that this check was issued after the due date of the taxes and thus a particular deduction was disallowed and interest and penalties accrued. Georgia asserts the Claim consists of \$146.60 in taxes, \$429.59 in interest, and \$2,431.41 in penalties.	Books and Records	Adjourn
50.	TCS America, a division of Tata America International Corporation (Docket No. 7283)	12828	TCS America, a division of Tata America International Corporation ("TCS") asserts that the Debtors have failed to overcome the <u>prima facie</u> validity of TCS's claim, and thus that the claim should not be reduced and the debtor should not be changed.	Modification	Adjourn
51.	SBC Global Services (Docket No. 7284) <sup>5</sup>	14180	SBC Global Services asserts that it was unable to locate the lease that forms the basis of its claim, that it is currently searching its records for the lease, and that when it finds the lease, it will provide sufficient documentation in a supplemental response.	Insufficiently Documented	Adjourn
52.	Public Utilities Commission of Ohio (Docket No. 7285)	11128	The Public Utilities Commission of Ohio asserts that Delphi Corporation was fined \$817.55 for shipping product without proper markings to indicate that it contained hazardous material, and that it has provided sufficient documentation of such fine.	Insufficiently Documented	Adjourn

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<sup>5</sup> The Response of SBC Global Services was also docketed at docket no. 7361.

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT
53.	BASF Corporation (Docket No. 7286)	16200	BASF Corporation ("BASF") asserts that it filed proof of claim number 1564 ("Claim 1564") before the Bar Date, that it amended Claim 1564 by filing proof of claim number 5944 ("Claim 5944"), and that it amended Claim 5944 by filing proof of claim number 16199 ("Claim 16199") and proof of claim number 16200 ("Claim 16200"). BASF further asserts that the Debtors have already objected to and expunged Claim 1564, Claim 5944, and Claim 16199 as duplicative of Claim 16200. BASF asserts that Claim 16200 was an amendment to a timely filed claim, and thus is not untimely.	Untimely	Adjourn
54.	Edwin B. Stimpson Co., Inc. (Docket No. 7287)	15607	Edwin B. Stimpson Co., Inc. asserts that the basis of its claims is goods ordered, delivered, and received, and that copies of outstanding invoices are attached to its response.	Modification	Adjourn
55.	Root International, Inc. dba Cases2Go (Docket No. 7292)	1641	Root International, Inc. dba Cases2Go ("Root") asserts that it shipped product to, and invoiced, Delphi Medical Systems, and that it should have an allowed claim for the full value of product shipped.	Modification	Adjourn
56.	Michigan Heritage Bank (Docket No. 7293) <sup>6</sup> Untimely Filed 3/16/2007	7024	Michigan Heritage Bank ("MHB") asserts that its claim is based on a Master Lease Agreement, and that the Debtors are using the equipment subject to such lease. MHB further asserts that its claim should not be modified because it is owed more than the amount of the proposed modification.	Modification	Adjourn

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<sup>6</sup> The Response of Michigan Heritage Bank was also docketed at docket no. 7331.

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT
57.	Dierker & Associates, P.C. (Docket No. 7294)	5857	Dierker & Associates, P.C. asserts that its claim should not be expunged because it performed valuable legal services for the Debtors.	Modification	Resolved – because the Debtors seek only to change the Debtor entity with respect to this claim, the respondent has agreed that its Response has been resolved
58.	Leicester Die & Tool, Inc. (Docket No. 7295)	6698, 6699	Leicester Die & Tool, Inc. ("Leicester") asserts that Delphi Corporation is the correct Debtor entity, and thus that the claims should not be changed to DAS LLC. Leicester further asserts that the claims should not be modified to general unsecured non-priority claims because if Leicester does not supply its product to the Debtors, the Debtors would need to shut down the product line.	Modification	Adjourn
59.	Minco Tool & Mold, Inc. (Docket No. 7296)	7315	Minco Tool & Mold, Inc. ("Minco") asserts that it shipped goods to the Debtors, that the Debtors paid part of the corresponding invoice, but that \$370.00 remains outstanding. Minco asserts that the balance should be paid.	Modification	Resolved – because the Debtors seek only to change the Debtor entity with respect to this claim, the respondent has agreed that its Response has been resolved

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT
60.	Kringeta Design & Drafting (Docket No. 7297)	7191	Kringeta Design & Drafting asserts that its claim should not be disallowed or expunged because it actually performed the work that forms the basis of its claim.	Modification	Resolved – because the debtors seek only to change the Debtor entity with respect to this claim, the respondent has agreed that its Response has been resolved
61.	Rotaform, LLC (Docket No. 7308)	11527	Rotaform Inc. ("Rotaform") asserts that the Debtors have not provided specific information to support their objection, and thus the Objection should be overruled. Rotaform requests that the Court overrule the Debtors' Objection and allow Rotaform's claim in the amount of \$45,258.00.	Modification	Adjourn
62.	Parlex Corporation (Docket No. 7317) <i>Untimely Filed 3/19/07</i>	11191	Parlex Corporation ("Parlex") asserts that the claim is based on amounts owed to Parlex for goods delivered to the Debtors, and the relevant invoices are attached. Parlex further alleges that the Debtors fail to provide any specific evidence in support of their Objection. Parlex requests that the Court overrule the Debtors' Objection and allow its claim in the amount of \$56,219.54.	Modification	Adjourn
63.	Ball Systems, Inc. (Docket No. 7318))	1768	Ball Systems, Inc. ("Ball Systems") asserts that its claim should not be disallowed because it is a valid claim for which it has not been paid. Ball Systems attaches documentation to support its claim. Ball Systems asks that the court allow the claim in the amount of \$9060.00.	Books and Records	Adjourn
64.	Riverside Claims LLC (Docket No. 7319)	8856, 8858, 8860, 8863, 8865	Riverside Claims LLC ("Riverside") asserts that it provided appropriate backup documentation to Debtors' counsel and that the Objection should be overruled and the claims allowed.	Books and Records, Modification	Adjourn

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT
65.	Korten Quality Systems, Ltd. (Docket No. 7320)	3640	Korten Quality Systems, Ltd. ("Korten") asserts that it provided local warehousing and distribution services and has valid purchase orders for those services. Korten attaches copies of purchase orders and a spread sheet print out of the applicable shipments.	Modification	Adjourn
66.	Klash, Inc. (Docket No. 7321)	8914	Klash, Inc. ("Klash") asserts that its claim should not be reclassified from priority to general unsecured. In support, Klash asserts that it had four employees on the Petition Date, to whom Klash paid weekly wages, and from whom Klash withheld certain taxes. Klash asserts that it was forced to take out a loan because of the Debtors' alleged failure to make payments prior to the Petition Date. Klash asserts that Klash's president, Karl Hopper, has continued to make payments on this loan, and has fallen behind on his child support payments.	Modification	Adjourn
67.	Hamlin Tool & Machine Co., Inc. (Docket No. 7322)	11950	Hamlin Tool & Machine Co., Inc. ("Hamlin") asserts that it has provided goods to Delphi Corporation and expects to be paid in full for the items. Hamlin further asserts that it is not possible that the items are not on Delphi Corporation's books and records. Hamlin attaches documentation concerning the claim to the Response.	Books and Records	Adjourn
68.	Lift Medic LLC (Docket No. 7323)	820	Lift Medic LLC ("Lift Medic") asserts that it has had an ongoing relationship with Delphi since 2002. Lift Medic attaches copies of outstanding invoices to substantiate its claim for \$6,683.30.	Modification	Adjourn

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT
69.	Beacon Reel Co. (Docket No. 7326)	5099, 5100	Beacon Reel Co. ("Beacon") asserts that it filed three claims, claim numbers 5099, 5100, and 5101, but that the Debtors objected to 5099 and 5100 only. With respect to claim number 5099, Beacon asserts that the Debtor should be DAS LLC. With respect to claim number 5100, Beacon asserts that the Debtor should be Delphi Packard Electric Systems. Finally, with respect to claim number 5101, Beacon asserts that although the Debtors did not object to this claim, Beacon wanted to include it in case the Debtors missed the claim.	Modification	Resolved – Because the Debtors seek only to change the Debtor entity with respect to this claim, the respondent has agreed that its Response has been resolved.
70.	Carmen J. Mandato (Docket No. 7329)	15722	Ms. Mandato asserts that her claim should be allowed. Additionally, Ms. Mandato submits copies of what she alleges are share dividend checks, which checks she asserts she was going to "reinvest." Thus, in addition to the allowance of her claim, Ms. Mandato states that she should receive "the sum of \$17.57 pertinent to the share dividend checks."	Modification	Adjourn
71.	Gooding Company, Inc. (Docket No. 7330)	7840	Gooding Company, Inc. asserts that it is attaching documentation supporting a claim totaling \$4,502.50, which sum it asserts it is owed.	Modification	Adjourn
72.	SGS North America, Inc. (Docket No. 7348)	7228	SGS North America, Inc. attaches copies of a purchase order and other documents to its Response and asserts that it has submitted sufficient evidence to establish that the charges are correct and not "overstated."	Modification	Resolved – Because the Debtors seek only to change the Debtor entity with respect to this claim, the respondent has agreed that its Response has been resolved.

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT
73.	Ohio Hoist & Puller/TUF-TUG (Docket No. 7363) Untimely Filed 3/19/07	4191	Ohio Hoist & Puller/TUF-TUG ("Ohio Hoist") asserts that the invoice in question was for parts delivered to Delphi per a supplier forecast requesting the parts. Ohio Hoist requests full payment for the invoice.	Modification	Adjourn
74.	B&B Machining & Grinding (Undocketed)	542	B&B Machining and Grinding ("B&B") asserts that Delphi Medical Systems of Longmont, Colorado ("Delphi Medical Systems") sent it a Purchase Order on August 2, 2005. B&B further asserts that it delivered the parts at its own expense on August 22, 2005. B&B claims that, although it incurred a loss in completing the parts, it did not seek to recover those losses. B&B asserts that Delphi Medical Systems issued a check for the parts on October 6, 2005, but payment was stopped due to the filing of the chapter 11 petitions. B&B asserts that the Debtors did not have cause to withhold payment for the parts, and therefore the claim should be allowed.	Modification	Adjourn
75.	Engineered Systems, Inc. (Undocketed)	5234	Engineered Systems, Inc. attached a copy of the relevant purchase order.	Modification	Resolved – because the Debtors seek only to change the Debtor entity with respect to this claim, the respondent has agreed that its Response has been resolved
76.	Genesee Packaging, Inc. (Undocketed)	16203, 16205, 16206	Genesee Packaging, Inc. asserts that it withdrew the claims in question on February 8, 2007.	Untimely	Resolved – these claims were withdrawn before the Ninth Omnibus Claims Objection was filed

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT
77.	Greif (Undocketed)	2007	Grief contests the reduction of its Proof of Claim from \$24,006.70 to \$23,936.70. Greif attaches copies of invoices and proofs of delivery to support its claim.	Modification	Adjourn
78.	HowesTemco (Undocketed)	1092	HowesTemco asserts that it sees no reason for the objection to its claim.	Modification	Resolved – because the Debtors seek only to change the Debtor entity with respect to this claim, the respondent has agreed that its Response has been resolved
79.	Industrial Coating, Inc. (Undocketed)	558	Industrial Coating, Inc. attaches copies of unpaid invoices and packing lists.	Modification	Adjourn
80.	John Glover (Undocketed)	390	John Glover asserts that a purchase order for the work forming the basis for the claim was previously submitted. He encloses a copy of a bounced check.	Modification	Adjourn
81.	Kachele GmbH (Undocketed)	5784	Kachele GmbH ("Kachele") disagrees with the Ninth Omnibus Claims Objection and asserts that the total amount of \$3,603.73, stemming from three different invoices is valid. Kachele attaches copies of invoices and other documents.	Modification	Adjourn
82.	Michigan Metrology (Undocketed)	2926	Michigan Metrology attaches amended proofs of claim changing the debtor entity to Delphi Automotive Systems LLC, as the Debtors sought to do on the Ninth Omnibus Objection.	Modification	Resolved – because the Debtors seek only to change the Debtor entity with respect to this claim, the respondent has agreed that its Response has been resolved

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT
83.	Production Devices (Undocketed)	1107	Production Devices states that it may have responded twice in various forms but that it only asserts one claim in the amount of \$3,630.00.	Modification	Adjourn
84.	Senko Advanced Components, Inc. (Undocketed)	12135	Senko Advanced Components, Inc. requests that the records be updated to change its status from "Not yet resolved" to "resolved"	Modification	Resolved – because the Debtors seek only to change the Debtor entity with respect to this claim, the respondent has agreed that its Response has been resolved
85.	The Bishop Company (Undocketed)	4263	The Bishop Company ("Bishop") asserts that the claim amount of \$5,890.00 listed on the December 13, 2005 Human Capital Notice was inaccurate, and that the amount was corrected and faxed back to Delphi on December 13, 2005. Bishop attached copies of invoices allegedly reflecting a claim for \$7,210.00.	Modification	Adjourn
86.	WE Energies (Undocketed)	1047	WE Energies asserts that the discrepancy in the amount of its claim arises from a payment that was first applied to the applicable account, but then transferred to the Debtor In Possession account because it was paid after the filing date. WE Energies further asserts that its claim for \$415,675.19 should be considered.	Modification	Adjourn
87.	WWG Inc. (Undocketed)	8894	WWG asserts that the total of its invoices equals the total of the Delphi purchase orders attached to its Response, that the amount due was never paid, and that the claim was filed in a timely manner.	Modification	Adjourn